LAW OFFICES OF REALE & FOSSEE, P.C.

625 STANWIX STREET, SUITE 2405 PITTSBURGH, PA 15222



TELEPHONE (412) 281-8117

E-MAIL realefossee@palawyersonline.com

FACSIMILE (412) 281-3849

March 26, 2001



SUPERFUND PROGRAM MANAGEMEN I BRANCH

U.S. Environmental Protection Agency Deena Sheppard-Johnson, SR-6J Remedial Enforcement Support Section 77 West Jackson Boulevard Chicago, IL 60604

RE: The Chemical Recovery Systems Site, Elyria, Ohio

Dear Ms. Sheppard-Johnson:

This is to confirm the extension of time until March 28, 2001 that was granted Gordon Terminal Service Company to respond to your Notice of Potential Liability. Gordon Terminal wishes to negotiate a resolution of potential responsibility in connection with the site set forth above. Gordon Terminal's wish to negotiate is not intended, and should not be construed, as an admission of potential responsibility in connection with the aforementioned site.

As Gordon Terminal has just received information necessary to enable it to search its records and compile the information necessary to respond to your information request, a call has been placed to Attorney Nash for the purposes of obtaining an extension of time of 30 days from this date. I will advise you as soon as I have received this extension of time. Should you have any questions or comments, please do not hesitate to contact me.

Very trūly yours,

C. S. FOSSEE

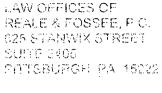
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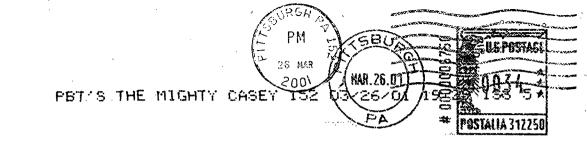
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